UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTION 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number: 000-32979

CO Liquidation, Inc.

(Exact name of registrant as specified in its charter)

580 California Street, Suite 526 San Francisco, California 94104 (415) 283-3200

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Common Stock, \$0.0001 par value

(Title of each class of securities covered by this Form)

N/A

(Titles of all other classes of securities for which a duty to file reports under Section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12h-3(b)(1)(i)

 $|\mathbf{x}|$

Senior Vice President, General Counsel and

X

Rule 12g-4(a)(1)(i)

	Rule 12g-4(a)(1)(ii)		Rule 12h-3(b)(1)(ii)		
	Rule $12g-4(a)(2)(i)$		Rule $12h-3(b)(2)(i)$		
	Rule 12g-4(a)(2)(ii)		Rule 12h-3(b)(2)(ii)		
			Rule 15d-6		
Pursuant	nate number of holders of re- to the requirements of the S notice to be signed on its bel	ecurities	Exchange Act of 1934, C	- CO Liquid	
Date: October 4, 2005			By: /s/ Paul Warens		

Title:

Secretary